



Office of the City Auditor

CONTROL AND TRACKING OF CITATIONS Report No. 0506

May 9, 2006

Police management has been proactive in improving the citation control environment. Steps taken have resulted in significant improvements in the process. However, monthly audits of traffic citation records are necessary to exercise proper control over citations and to comply with requirements set out in Arizona Revised Statutes.

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May 9, 2006

To the Most Honorable Mary Manross, Mayor
and Members of the Scottsdale City Council

Transmitted herewith is a report on Controls and Tracking of Citations, Audit No. 0506. Police and Court management were receptive and cooperative throughout the audit process and we would like to thank them.

If you need additional information or have any questions, please contact me at 480-312-7756.

Respectfully submitted,

Cheryl Dreska, CPA, CIA, CFE, CGFM, CISA, CISSP
City Auditor

Table of Contents

EXECUTIVE SUMMARY	1
ACTION PLAN.....	2
BACKGROUND	3
Maintenance and Assignment of Citation Books.....	3
Issuance and Tracking of Citations	4
Voided and Unused Citations.....	5
Pilot Citation Program	5
SCOPE AND METHODOLOGY	7
OBJECTIVE 1: Determine if controls are sufficient to help ensure that the integrity of citation numerical sequencing is maintained.	9
OBJECTIVE 2: Determine if moving traffic citations entered into the Police Department's Records Management System are forwarded to the City Court.....	12
OBJECTIVE 3: Determine whether compliance is achieved with Arizona Revised Statute requirements for timely deposit of traffic citations with the City Court.	13
OBJECTIVE 4: Determine if controls are adequate to properly track citation books.....	14
OBJECTIVE 5: Determine if there are any other issues that need addressing.	16
APPENDIX A – Management Response	17

EXECUTIVE SUMMARY

An audit of the Control and Tracking of Citations was included on the 2005 Audit Plan. The purpose of the work was to review controls in place to ensure that unused citations are properly controlled, that issued books of citations are tracked to ensure that each individual citation is returned, and that each issued citation reaches the Court system. Parking and photo radar notices of violation fell outside the scope of this audit.

Police management has taken steps to improve the tracking and control of citations. In April 2005, Records staff completed an internal review of outstanding citations and the control environment to identify potential changes. As part of this effort, an automated system was developed to track citation books issued to officers. Through this system, officers can request new books online and an electronic log is kept of each book. This process facilitates follow up, if needed, to determine the status of citations not yet accounted for. The online query function allows quick access to the name of the officer receiving the book and the date issued. Other improvements include bringing all unissued citation books back to a centralized location for additional control.

The results of our testing verified that citations are timely provided to the Records Department for data entry into the Police Records Management System (RMS) and that controls are sufficient to ensure that citations are filed with the Scottsdale Municipal Court for ultimate resolution.

While many positive steps have been taken, improvements are still needed. First, monthly audits, required under Arizona Revised Statutes (ARS), are not performed. The Police Records and Analysis (Records) Manager is aware of this requirement but his work area has been short staffed. Testing completed as part of our audit indicates that there is a greater potential to reach a successful conclusion on missing citations when timely reviews are conducted. Moreover, our testing indicated that there is a need for consistent communication of the requirements for turning in all citations (issued, voided, etc.) to reduce the volume of missing citations that must be researched.

Second, the scope of this audit was limited because voided citations, as well as those that become unusable, are shredded after their status is entered into RMS. We, therefore, could not test to verify the appropriateness of such notations. Proper controls would include retaining copies of these citations for a period of time to allow verification of the status.

The Action Plan on the following page details management's responses to issues identified in this report. Management's entire response can be found in Appendix A.

ACTION PLAN

No.	Management Response
1	While Police management recognizes the need and value of monthly audits of traffic citation records, they are not being conducted as required.
	<p>Management Response: <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <p>Proposed Resolution or Reason for Disagreement: Audits will be initiated on a monthly basis. These audits will be conducted on a random sample of distributed citations. Every six months a comprehensive audit will be completed. These audits will focus on tracking <u>all</u> citations distributed within the prior six months.</p> <p>Responsible Party: Michael Keran Completed By: July 1, 2006</p>
2	There is no assurance that all citations that are voided or unsuitable for issuance are turned in to Records to be accounted for in maintaining the integrity of the citation sequence.
	<p>Management Response: <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <p>Proposed Resolution or Reason for Disagreement: Revisions to the General Orders will be submitted and updated to include written documentation that communicates to officers the process to be used to void a citation.</p> <p>Responsible Party: Michael Keran Completed By: May 31, 2006</p>
3	The process for tracking the assignment of citation books has improved and appears to be working well but controls could be improved to help ensure the maintenance of an adequate supply of citation books to fill officer requests.
	<p>Management Response: <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <p>Proposed Resolution or Reason for Disagreement: An internal process and threshold to trigger the ordering of new citations books has already been established; however, this threshold was not included in the Records Unit's operation orders and/or training outlines. This process will be updated in internal directives and the Unit's training outlines.</p> <p>Responsible Party: Michael Keran Completed By: May 15, 2006</p>
4	Controls could be strengthened to help ensure that issued citations are only disposed of by the Court as required by ARS.
	<p>Management Response: <input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree</p> <p>Proposed Resolution or Reason for Disagreement: The Records Unit will maintain all memos sent by Sergeants to the Records Unit when an officer has lost some or all of their citations. This memo notifies the Records Unit to enter the citation as "lost" into the records management system. Officers will forward voided and unusable citations (e.g. mangled, soiled, etc.) to the Records Unit. The Records Unit will record these citations into the records management system and maintain the hard copies for auditing purposes.</p> <p>Responsible Party: Michael Keran Completed By: May 15, 2006</p>

BACKGROUND

The Arizona Traffic Ticket and Complaint Form (citation) is used to cite individuals for civil and criminal traffic offenses as well as petty offenses and certain criminal and municipal code violations. The structure of the citation as well as requirements for its use is set out in ARS, Title 28. Statutory provisions also dictate the process for resolving a citation after issuance. The original (or a copy) must be timely filed with a court having jurisdiction over the alleged offense. Once a citation is issued, only official action by a judge of the court or a hearing officer can resolve the complaint. To emphasize the importance of this requirement, ARS indicates that it is unlawful and official misconduct for any traffic enforcement officer or other officer or public employee to dispose of a traffic complaint or copies of a traffic complaint or of the record of the issuance of the complaint or copies in any other manner.

To ensure a sufficient control environment is in place, provisions are set out in ARS that place the responsibility for adequate controls with the chief administrative officer of the traffic enforcement agency. This individual must ensure that a record is maintained for every citation book and each complaint within the book. Specific requirements include obtaining a receipt when a book of unused citations is issued to an officer to establish a record of responsibility and to account for the numerical sequence of citations to ensure that all issued citations are returned for proper disposition. In a further effort to help ensure that appropriate oversight is exercised over citations, ARS requires monthly audits to ensure that the control environment is functioning as designed.

Maintenance and Assignment of Citation Books

Citations are provided to officers in books of 25. Each citation is sequentially numbered to facilitate tracking. In addition, each citation has multiple copies. The path of the original citation and its copies is as follows:

- The original is sent to the Court.
- The pink copy is for the offender.
- The blue copy is for the officer.
- The green copy is sent to the prosecutor if there is a criminal charge.
- The yellow copy is for Records, if needed.

Within the City, the Records Division of the Administrative Bureau of the Police Department is responsible for maintaining and ordering citation books when necessary. Records staff assigns citation books to officers in response to their requests and tracks these assignments. Currently, officers access an automated system to request citation books. Records personnel attempt to issue the next available book of citations when filling orders to avoid breaks in

numerical sequencing. Records personnel then enter the citation numbers assigned to the officer on the same system used to make the request. The automated system can be used to identify the officer assigned a specific citation if needed for follow-up. The electronic request serves as the receipt indicating that the officer was assigned a certain citation book. There is no set limit on the number of citation books that an officer can have, however, Records will only provide one citation book per request. The use of citations will vary among officers due to the nature of their assignments.

Issuance and Tracking of Citations

Officers issue citations during the course of their shift by completing the form, giving a copy to the offender, and retaining the original and other copies. At the end of the shift, issued citations are turned in to their supervisor. Officers will keep one copy for their records but typically will not retain their copy beyond the point that they need them, which is usually until the violations have been resolved.

Supervisors are responsible for reviewing citations that are forwarded to them and may, if needed, send citations back to the issuing officer for corrective action. The officer can make clerical corrections but when information has been omitted or entered incorrectly and the offender has already received their copy, a citation amendment form must be used. Once citations are issued to an offender, only the Court can make changes.

After review, the supervisor initials the citation and deposits it (along with any attached amendments) in a box for distribution to Records. Twice a day, items in the box are taken to Records for processing. Records staff use the citations and other documents, such as accompanying memos, to enter citation related information into RMS. One person per day is assigned to sort the mail. Citations are the number one priority within Records and all 17 current staff members are involved with data entry. The original citation is stamped to indicate that it was entered into RMS. When data entry for all citations is complete, an assigned staff member assembles the citations in numerical order and a "data mart" report is generated from RMS showing all the citations entered for the day. The assigned person matches each hardcopy citation to the printout to ensure that each appears in RMS. Records keeps a copy of the citation only if there is a report number on it (DR number related to a criminal charge or to an accident). Otherwise, the hardcopy citation and its remaining copies are sent to City Court along with the data mart file at the end of each day. The exception is when the offense is subject to the jurisdiction of a different court (this occurs when Scottsdale officers participate in joint task forces). In that case, the hardcopy citation is mailed to the applicable jurisdiction.

Each morning, Court personnel use the data mart file to generate a "staging file" in preparation of loading the information onto the Court's automated system known as AZTEC. Court personnel then match the hardcopy citation to information in the staging file to verify that each item is accounted for. If there is a hardcopy citation but no corresponding entry in the staging file, Court staff will manually enter the information and make a copy of the citation to send to Records for input into RMS. The Court will not upload any citations into their system without the citation hardcopy. Any such information is deleted from the staging file and notice is sent to Records. After the verification process is complete, the staging file will be used to load the citation information onto AZTEC and the citations are filed until needed.

Voided and Unused Citations

If an officer wishes to void a citation, they are to write void across it, sign it, and send it to Records, via their supervisor, so it can be recorded as voided. However, only citations that have not been issued to an offender can be voided. Records verifies this by reviewing the citation to see if the copy that would normally be provided to an offender (pink copy) is attached. If not, Records sends the citation back to the officer through his supervisor. A standard memo is sent to the supervisor indicating the problem but there is no deadline referenced so it is the supervisor's responsibility to return the citation to Records.

If an officer leaves employment, they are to turn in their unused citations to Records. Records then enters each citation into RMS as destroyed. The same is done if some event renders a book of unused citations or a portion thereof unusable (e.g., excessive glue that makes it difficult to separate the copies or citations that are accidentally marred).

Voided and unusable (mangled, soiled, etc.) citations are ripped in half after recording their status into RMS and put into a bucket for a vendor to pick up and shred. Unused citations that are reported as misplaced by officers are entered into RMS as "lost" in order to have an accounting of them.

Pilot Citation Program

Currently, the Police Department is exploring the potential use of technology that will permit citations to be entered and printed in the field. There are several potential advantages of such a system. It would permit a scanner to read driver's license barcodes thus cutting back on the amount of time required to capture this information. It would also permit the upload of citation information directly from the devices and eliminate the need for subsequent data entry. It would also eliminate instances of illegible handwriting. The potential also exists for software that would permit a name and vehicle identification number check with the state.

Police staff have surveyed other agencies using this technology to obtain insight into their experiences. At this point in time, work is being done to determine whether the City can buy off of Tucson's current contract with a vendor but challenges remain. The vendor that provides the scanner is not currently set up to run on the Edge wireless system employed at the City. Another issue is the need to transfer citation information into RMS and the Court's system. In addition, a process needs to be developed for voiding citations on such a system.

The current plan is to have a pilot program with the City's motorcycle officers. At that point, an evaluation will be made on how well the system works and any breakdowns that occur. Then, a decision will be made whether to put the system in Police cars.

SCOPE AND METHODOLOGY

The objectives of this audit were to:

- Determine if controls are sufficient to help ensure that the integrity of citation numerical sequencing is maintained.
- Determine if moving traffic citations, entered into RMS, are forwarded to the City Court (scope of this work was limited to the 2005 calendar year).
- Determine whether compliance is achieved with ARS requirements for timely deposit of traffic citations with the City Court.
- Determine if controls are adequate to properly track citation books.
- Determine if there are any other issues that need addressing.

The audit scope excluded parking citations because they are not the subject of applicable ARS and they are issued from a different set of numerical sequences. In addition, a scope limitation to this audit exists because hardcopy citations, which are voided, are destroyed. Without these documents, we could not conduct tests to verify the appropriateness of citations listed as voided in RMS. This is testing that we would normally do if the evidencing documentation were retained. Audit scope covered controls in place at the start of the audit and data that was entered into RMS during calendar year 2005.

To address the objectives, we:

- Interviewed Records and Court staff as well as the Deputy Police Chief over the Uniform Services Division to obtain their insight into practices, procedures, and requirements involving citations.
- Assessed the adequacy of controls in place that are designed to help ensure the integrity of the citation sequencing.
- Interviewed Graphics personnel to become familiar with the process for ordering citation books.
- Reviewed applicable ARS provisions to identify requirements involving traffic citations.
- Reviewed Police orders and available reports or logs to assess their impact on the subject matter of this audit.
- Reviewed prior audit work conducted by Records staff to determine if there was any applicability to the current audit.
- Selected a sample of citations entered into RMS during calendar year 2005 to verify that they were forwarded to the Court as required.

- Determined the number of Court days that elapsed from citation issuance to deposit with the Court for the previously referenced sample in order to determine if ARS requirements were met.
- Selected a sample of citations and verified the accuracy of data entry of the related information into RMS to determine whether the system could be relied upon for further testing.
- Selected a sample of citations and traced the related citation books to evidence that they were being properly safeguarded and tracked.
- Selected a sample of citations missing from the sequence of those entered into RMS during calendar year 2005 and conducted work to determine the status of the citations in order to determine if they could be accounted for.

Discussions were held with management to communicate findings that were not sufficiently material to detail in this report. This discussion addressed the need to have a procedure for RMS input of a citation occurrence date even if one is not provided such as may be the case with voided citations. Discussions also addressed potential improvements in the data entry verification process, the warehousing of unissued citation books, and the process of sending citations to other jurisdictions when appropriate.

Audit work was conducted in accordance with generally accepted government auditing standards as they relate to expanded scope auditing in a local government environment and as required by Article III, Scottsdale Revised Code, Section 2-117, *et seq.* Survey and fieldwork took place from February to April 2006 with Ramon Ramirez conducting the work.

OBJECTIVE 1: DETERMINE IF CONTROLS ARE SUFFICIENT TO HELP ENSURE THAT THE INTEGRITY OF CITATION NUMERICAL SEQUENCING IS MAINTAINED.

While Police management recognizes the need and value of monthly audits of traffic citation records, they are not being conducted as required.

There is no assurance that all citations that are voided or unsuitable for issuance are turned in to Records to be accounted for in maintaining the integrity of the citation sequence.

Criteria: ARS, §28-1560 (B), indicates that the appropriate fiscal officer of the governmental agency to which the traffic enforcement agency is responsible shall audit, monthly, the records of traffic citations. Audit procedures shall be sufficient to assure proper accountability for traffic citation records.

ARS, §28-1558 (D), requires the return of a copy of each traffic citation issued by an officer to an alleged violator of any traffic law or ordinance.

Condition: In reviewing the above ARS citing, the question arose as to whether the phrase "appropriate fiscal officer" meant someone in the City's Financial Services Department or whether it could be interpreted to mean someone within the Police Department. The Financial Services General Manager stated that he reads the requirement as meaning that the fiscal officer is within the Police Department since that is the governmental agency to which the traffic enforcement agency is responsible. He felt that it was Police management's call to set the audit responsibility. In practice, the Police Chief has assigned traffic citation audit responsibilities to the Records Manager.

The last traffic citation audit conducted by the Records Manager was undertaken in April 2005. During that audit, an attempt was made to identify all citations that were not turned in to Records but for which the citation number appeared to be from a group of citations that had been turned in (i.e., previous and subsequent citations within the same citation book were received in Records). For each of these "missing" citations, the Records Manager undertook a labor-intensive process of trying to identify the officers to whom the applicable citation books were assigned. This involved searching the hardcopy tracking logs of the three Police Districts. Adding to the difficulty, the assignment of the citation books was not done on a sequential basis. Once the responsible officer was identified, they were asked to provide information on the status of the unaccounted for citations. If feedback was obtained, it was used to update RMS. If not, the Records Manager indicated that no follow-up was done to obtain any further information. As a result of that audit, significant improvements were made in tracking the assignment of citation

books. The information is now captured on a tracking system that permits automated searches and sorts.

However, monthly citation audits have not been undertaken as required because Records is currently short 10 staff members. The Records Manager acknowledges the value and need to conduct the audits. He has intentions of conducting a citation audit in the future but he currently does not have a specific date planned.

We conducted work to gain some insight into the ability of officers to provide status information on unaccounted for citations given that an audit has not occurred recently. Because of the previous audit undertaken by the Records Manager, our work was conducted on a database of citations entered into RMS during calendar year 2005. We identified breaks in the citation sequence that could not be explained as unissued citations at the end of a citation book. For example, if a break in the citation sequence was identified because the citation before and after was recorded in the RMS database as received from the officer and these citations were from the same citation book, we felt it logical to question what became of the citation not recorded in RMS. A sample of 100 citations was randomly selected from those identified as unaccounted for in this review. The random draw selected 2 duplicate items leaving a sample of 98 citations. The following indicates the results of our follow-up to account for the 98 citations:

- We found that 70 of the citations had actually been turned in to Records and were not originally identified as such because they were recorded in the previous or subsequent calendar year or because the occurrence date was not recorded in RMS.
- There were 5 citations which had not been issued and which were still in the possession of the officers to whom they were assigned.
- There was 1 citation for which we could not obtain feedback because the officer was no longer employed by the City.
- There were 3 citations for which we could not obtain feedback because the officers were out of the country at the time of our inquiry.
- There were 11 citations for which officers said they could not determine what became of them.
- There were 6 citations that remained unresolved either because officer feedback was not received by the end of fieldwork or because the officers' assertions that the citations were forwarded to Records could not be verified.
- There were 2 citations for which the officers stated they voided and destroyed themselves but did not inform Records.

The last situation mentioned above demonstrates an incorrect understanding of the voiding process and essentially negates the effectiveness of controls that are designed to attempt to ensure that all citations are accounted for and to verify that citations are only voided for appropriate purposes. One of the officers indicated that they were not previously aware of the need to submit voided citations to Records. This underscores the need to formally communicate procedures to officers.

The situations in which definitive information was not provided on citation status serve as examples of the issues that arise when the audits are not done on a more frequent basis. Because officers do not retain copies of their issued citations beyond the point needed for trial, the more time that passes the less likely an officer will be able to reconstruct what became of a citation in question.

Cause: The Records Manager indicated that his division is understaffed by 10 people, preventing him from conducting monthly traffic citation audits.

In addition, the lack of written documentation that communicates to officers the process to be used to void a citation has led to inappropriate practices in the field.

Effect: Noncompliance with applicable statutes. The longer the interval between conducting audits to verify the integrity of the citation sequence, the more difficult it becomes to identify the citations that should have been accounted for. Moreover, with the passage of time it becomes more difficult for officers to reconstruct what occurred with a specific citation. Failure to conduct monthly audits and resolve issues with citations that are not properly accounted for will compound any inherent problems with the process because trends are not regularly identified for correction.

Improper practices of voiding citations can undermine the credibility of the citation issuance process. In addition, it can adversely affect the integrity of the sequential numbering of citations.

OBJECTIVE 2: DETERMINE IF MOVING TRAFFIC CITATIONS ENTERED INTO THE POLICE DEPARTMENT'S RECORDS MANAGEMENT SYSTEM ARE FORWARDED TO THE CITY COURT.

Traffic citations recorded as issued in RMS are forwarded to City Court as required.

Criteria: ARS, §28-1558 (A), requires that the original or a copy of the issued traffic citation be deposited with a court having jurisdiction over the alleged offense.

Condition: Within Records, citations are the number one priority for processing. The citations received for the day are divided among Records personnel who then enter the related information into RMS. The original hardcopy citation is stamped to show that it was entered into RMS. Once data entry is completed, an assigned staff member puts all citations in numerical order. A "data mart" report is then generated from RMS showing all citations entered for the day. The assigned person matches each hardcopy to the printout to ensure that each citation was entered. At that point, the data mart diskette is transferred to City Court along with the hardcopy citations for entry into the Court's system. The exceptions are citations that are subject to outside jurisdictions. In these cases, the hardcopy citations are mailed directly to those jurisdictions and are not recorded in the City Court's system.

We conducted a test to verify whether traffic citations recorded in RMS are forwarded to City Court as required. Working with the universe of citations with at least one moving traffic violation recorded in RMS during calendar year 2005, we selected a statistically valid sample of 400 citations and conducted work to determine if they had been deposited with the City Court. We determined that 5 of the citations were subject to other jurisdictions and, therefore, were forwarded to them. The remaining 395 sample items were within the Scottsdale City Court's jurisdiction and we found that all of these citations had been forwarded as required. These results indicate a 98.20 percent assurance that there is no more than a 1 percent error rate that citations, with at least one moving traffic violation recorded in RMS during calendar year 2005, were forwarded to the City Court.

Cause: Not applicable.

Effect: Once issued traffic citations are entered into RMS, the control system is adequate to help ensure that the information and the related hardcopies are forwarded to the City Court when appropriate.

OBJECTIVE 3: DETERMINE WHETHER COMPLIANCE IS ACHIEVED WITH ARIZONA REVISED STATUTE REQUIREMENTS FOR TIMELY DEPOSIT OF TRAFFIC CITATIONS WITH THE CITY COURT.

Compliance is substantially achieved with requirements for timely deposit of traffic citations with the City Court.

Criteria: ARS, §28-1593 (B), indicates that the original traffic citation shall be filed in a court having jurisdiction of the violation within ten court days of the time the complaint was issued.

Condition: Police orders require officers to complete their citations by the end of their shift. All paperwork is required to be completed by the end of the workweek. Citations are to be turned in to the officer's supervisor at end of the day. The supervisor initials the citation and verifies key information such as whether the statute number matches the narrative description of the violation. If needed, the citation is sent back to the issuing officer for correction or amendment. Each District has a box for all paperwork that is to be sent to Records. Twice a day, items in the box are taken to Records for processing.

We reviewed a sample of 395 traffic citations that had been recorded in RMS as issued in calendar year 2005 and which we determined had been deposited with the Court. For each of these citations, we obtained information from the Court's automated system on the violation date (date that the violation occurred) and the filing date (date the citation was provided to the Court). For each of the 395 citations, the violation and filing dates were used to calculate the number of days that expired between the two events. Weekends and holidays were factored in as needed. The results were used to determine if each citation in the sample was filed within the ten court dates as required. We found that all but 2 of the citations complied with the filing requirement. One of these citations was filed with the Court within twelve court days and the other within fifteen court days.

Cause: Not applicable

Effect: Adherence to the requirement is substantially achieved. According to the City Judge, even if the requirements are not met and the citation is dismissed, it is done without prejudice and could be re-filed by the prosecutor.

OBJECTIVE 4: DETERMINE IF CONTROLS ARE ADEQUATE TO PROPERLY TRACK CITATION BOOKS.

The process for tracking the assignment of citation books has improved and appears to be working well but controls could be improved to help ensure the maintenance of an adequate supply of citation books to fill officer requests.

Criteria: ARS, §28-1557 (C), indicates that a record of every book and each complaint contained in the book issued to individual members of the traffic enforcement agency is to be maintained. It further states that a receipt is required to be retained for each issued book.

Condition: We noted that steps have been taken to improve the process of maintaining and tracking the assignment of citation books. Previously, citation books were maintained at several locations and assignment of the books was tracked using a handwritten log maintained at each location. Currently, the intent is to maintain the citation books in a central location within Records. This is designed to facilitate more effective control over the citation books and permit issuance of the books on a sequential basis. Moreover, the current electronic method of tracking citation book assignments is a vast improvement over the previously implemented manual tracking system. Using the Police Records Request System, officers can request citation books online and Records personnel log the citation sequence numbers assigned to each officer. The system then can be searched or sorted by citation number to facilitate the identification of the officer assigned a specific citation or a block of citations. In the past, because tracking was done manually at multiple locations, citation book issuance was not necessarily done on a sequential basis. This made it labor intensive to identify whom a particular citation was assigned to if there was a need to determine the status of a citation that had not been turned in.

We conducted a test to determine the effectiveness of the current citation book tracking process. Using Records' log of citation books received in the last print order, we identified the first and last number in the sequence to determine the block of citations acquired. We then randomly selected 60 citations from this sequence and attempted to verify that either Records was in possession of the unassigned book that contained the sample citations or that Records had receipts indicating to whom the citation books were assigned. We found that all but one of the books could be accounted for. The one book we could not trace appeared to have been assigned during the period when the manual tracking process was used. While reviewing the manual logs to try to locate this book, we noted that there was no methodical way to narrow down the log sheets where the book would have been recorded. Because hardcopy sheets were used during this period, it is possible that the sheet was lost or that assignment of the book simply was not recorded. Overall, based

on the test results, we determined that the current tracking process appears to serve as an adequate control over citation book issuance.

There is, however, room for improvement. While conducting our work, we were told of a period of time in calendar year 2005 when the inventory of citation books was so low that officers were tearing out citations from their books to provide them to other officers who did not have citation books. The Records Manager acknowledged that this was a problem at the time and, currently, he monitors the inventory of books to gauge when more need to be ordered. The challenge is that there are periods of time when the demand for citation books increases because of various activities such as participation in task forces.

Cause: Police management has taken a proactive approach to improve the tracking of citation books.

There is no established minimum number of citation books that must be on hand to trigger a request for an additional order. Instead, the need for a new order is based on a general feel of whether the inventory is running low.

Effect: The use of an automated system to track the assignment of citation books has resulted in a much more efficient process than was previously in place. This system should facilitate future citation audits undertaken by Records staff.

Not maintaining an adequate inventory of citation books could result in none being available when requested by officers. This could lead to officers not being able to write citations when needed. In addition, while sharing citations among officers may be necessary in some instances, it hampers efforts to track the status of citations that are not accounted for since the starting point is the officer to whom the book is assigned.

OBJECTIVE 5: DETERMINE IF THERE ARE ANY OTHER ISSUES THAT NEED ADDRESSING.

Controls could be strengthened to help ensure that issued citations are only disposed of by the Court as required by ARS.

Criteria: ARS, §28-1558 (B), indicates that once an original or a copy of a traffic complaint is deposited with a court having jurisdiction over the alleged offense or with its traffic violations bureau, it may be disposed of only by trial in the court or other official action by a judge of the court or a hearing officer.

Condition: Records personnel indicated that once a citation is issued and received in their area, there is no mechanism for it to be voided or recalled by an officer other than by the submission of a request for amendment to the Court. Information provided by Court personnel indicated that the same was true once the citation is received in their area. At that point, only the actions of a judge or hearing officer could result in an amendment of a citation. While these stated practices help provide assurance that issued citations are disposed of in accordance with ARS requirements, we did note a control weakness within Records that could lead to noncompliance. If Records receives a proper request to void an unissued citation, they will enter the citation number into RMS along with the word "void." The hardcopy citation is then ripped in half and held for shredding by a vendor. Once the citations are destroyed, there is no trail to evidence that they were voided at the proper request of an officer. This being the case, the potential exists for an issued citation to be intentionally or unintentionally recorded as voided and the hardcopy destroyed.

Cause: The lack of any requirement to maintain hardcopy records to evidence the authorization to void specific citations as well as the lack of any compensating controls if hardcopy records are not retained.

Effect: An issued citation could be improperly recorded as voided in RMS and the hardcopy could be pulled and/or destroyed without detection. If this were the case, the citation would not be forwarded to the Court for disposition as required.

APPENDIX A – MANAGEMENT RESPONSE

May 9, 2006

To: Cheryl Dreska, Internal Auditor
From: Alan Rodbell, Chief of Police
Subject: Management Response to Citation Audit

Attached is the action plan for the Police Department's response to Audit #0506. The Department agrees with all recommendations and is moving quickly to put in place remedies for the items identified. I would like to thank the audit team for their efforts in presenting information concerning the control and tracking of citations. The information presented will aid us in ensuring a more efficient and controlled dissemination, storage and management of citations.

I would be happy to further discuss any of this information as necessary.

Sincerely,

A handwritten signature in black ink, appearing to read 'A. Rodbell', is positioned above the printed name.

Alan Rodbell
Chief of Police